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April 15, 2013

Congressman Jim Gerlach Congresswoman Linda Sanchez Congressman Peter Roskam Manufacturing Tax Reform Work Group U.S. House Committee on Ways and Means Congress of the United States Washington, D.C. 20515

Dear Representatives Gerlach, Sanchez, and Roskam:

Thank you for requesting the views of the Advanced Medical Technology Association (AdvaMed) on the critically important topic of improving the tax code for U.S. manufacturers.

As you know, AdvaMed represents the manufacturers of medical devices and diagnostics. Medical technology is a vital and dynamic knowledge-based manufacturing industry where America currently leads the world. Our leadership, however, is increasingly challenged, and America's uncompetitive tax code is a major impediment to continued location and growth of research and development and manufacturing in the United States.

Our responses to the questions you posed are attached. As you move forward on tax reform, please feel free to call on us for any additional information that would be helpful in your task.

Once again, thank you for requesting our views and for giving high priority to the important goal of assuring that the U.S. tax system supports a competitive manufacturing sector.

Thanks again.

Yours sincerely,

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Stephen J. Ubl President & CEO

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